UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In the Matter of:	:	Case No. 09-64850
	:	
LPN HEALTH CARE FACILITY, INC.	:	Chapter 7
	:	
Debtor.	:	Judge Charles M. Caldwell

SEVENTH AND FINAL APPLICATION OF LUPER NEIDENTHAL & LOGAN ATTORNEYS FOR COMPENSATION

1. William B. Logan, Jr. hereby applies to this court for a final allowance of attorney's fees in his capacity as attorney for himself as Trustee in the above-captioned case.

2. Your Applicant has filed six interim fee applications in this case. The fees and expenses previously awarded are as follows:

- Fees: $138,928.50; Expenses: $2,776.42 (Order doc # 544)
- Fees: $91,694.50; Expenses: $1,215.17 (Order doc # 571)
- Fees: $113,756.51; Expenses: $3,741.01 (Order doc # 605)
- Fees: $49,960.50; Expenses: $17.00 (Order doc # 640)
- Fees: $31,257.50; Expenses: $1,347.02 (Order doc # 654)
- Fees: $53,253.75; Expenses: $477.04 (Order doc # 678)

3. The prior fee orders authorized the payment of fees and expenses incurred through and including June 2015. This final fee application covers fees and expenses incurred from July 1, 2015 forward.

4. Your Applicant states that attorneys have expended approximately 94.0 hours in performing legal services on behalf of the Trustee since the last fee application. Legal assistants expended approximately 0 hours and law clerks expended approximately -0- hours in the performance of legal services.

4. The itemized services do not include time spent for such matters as attending the 341 meeting of creditors, routine telephone conferences and correspondence concerning creditor inquiries, the opening of bank accounts, the making of bank statements, and routine processing of the file in the office, as all such matters are considered to be compensable only through the Trustee's fee in this case.

5. Your Applicant represents that he has reviewed all of the statements of time expended on behalf of the Trustee, and that he has deleted from that time all the time which could be considered to be a performance of any of the Trustee's duties.

6. Services rendered for this time period include negotiation of a settlement with Autumn Health Care and the drafting of pleadings and agreements to conclude this settlement, the resolution of a number of administrative claims, including the preparation of a motion for authority to compromise, the resolution of a large number of priority claims filed by agencies of the State Of Ohio, and attention to other matters relating to the administration and closing of this estate.

6. Your Applicant states that $28,410.00 is the reasonable value of these services and further states that this is a reasonable compensation for services of this type in the community.

7. Your Applicant states that he does not hold or represent an interest adverse to the estate, and is a disinterested person as defined by 11 U.S.C. Section 101(14).

8. Your Applicant has not received any retainer within one year prior to the filing of the petition through the time of the application with respect to this case.

9. To the best of Applicant's knowledge, the Applicant has no connections with the debtor, creditors, any other party-in-interest, their respective attorneys and accountants, the United States Trustee, nor any person employed in the office of the United States Trustee.

WHEREFORE, your Applicant prays for an order of this Court authorizing the payment of a reasonable attorney's fee in the amount of $28,410.00 and for such other and further relief as is just in the premises.

Respectfully submitted,

LUPER NEIDENTHAL & LOGAN
A Legal Professional Association

/s/ William B. Logan Jr.
William B. Logan Jr. 0019290
Case Attorney for William B. Logan Jr., Trustee
50 West Broad Street, Suite 1200
Columbus, Ohio 43215-3374
(614) 221-7663 Fax: (866) 345-4948
wlogan@LNLattorneys.com

NOTICE OF APPLICATION FOR ATTORNEY COMPENSATION

Notice is hereby given that William B. Logan Jr., Trustee has filed a SEVENTH AND FINAL APPLICATION OF LUPER NEIDENTHAL & LOGAN, ATTORNEYS FOR COMPENSATION.

Your rights may be affected. You should read these papers carefully and discus them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one).

If you do not want the Court to approve the Trustee's application or if you want the Court to consider your views on the application, then on or within 21 days of the date of this notice, you or your lawyer must file a written response with the Bankruptcy Court explaining your position, at:

Clerk of Courts
United States Bankruptcy Court
170 N. High Street
Columbus, OH 43215

If you mail your request to the Court for filing, you must mail it early enough so the Court will **receive** it on or before the date stated above.

You must also mail a copy to:

United States Trustee
170 North High Street
Columbus, Ohio 43215

William B. Logan Jr., Trustee
50 West Broad Street, Suite 1200
Columbus, Ohio 43215

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the application and may enter an Order granting that relief sought without further hearing or notice. This may include the Clerk entering an order regarding this application.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *SEVENTH AND FINAL APPLICATION OF LUPER NEIDENTHAL & LOGAN ATTORNEYS FOR COMPENSATION* was served **electronically** on May 17, 2017 through the Court's ECF System on all ECF participants registered in this case at the email address registered with the court.

And by **ordinary U.S. Mail**, on May 17, 2017 addressed to all parties shown or on the attached mailing matrix.

/s/ William B. Logan Jr.
William B. Logan Jr.
Case Attorney for William B. Logan Jr., Trustee

LUPER NEIDENTHAL & LOGAN
50 WEST BROAD STREET
SUITE 1200
COLUMBUS, OHIO 43215

Bill Number: 361764
File Number 017230 - 000004

For Professional Services - LPN
Legal Services – Income Tax Returns

Through February 23, 2017

09/01/2015	RTW	Prepared Form 1120, US Corporation Income Tax Return for 2010; drafted explanatory statement to attach to return. Work on 2011 return.	2.00
09/08/2015	WBL	Discussion with Roger Whitaker on income tax return issues.	0.10
09/09/2015	RTW	Requested updated summary of receipts and disbursements for tax return preparation. Reviewed summary; scheduled meeting with Trustee to review.	0.20
09/09/2015	WBL	Meeting with Roger Whitaker to discuss procedures for filing returns, once finished.	0.10
09/10/2015	RTW	Office conference with William B. Logan, Jr. to review 2012-214 receipts and disbursements.	0.30
09/14/2015	RTW	Finished 2011 Form 1120 and calculation of loss on sale; Prepared 2012 Form 1120.	1.20
09/18/2015	RTW	Completed preparation of 2013 and 2014 tax returns for LPN. Reviewed all returns for consistency. Meeting with William B. Logan, Jr. to review returns and secure Trustee approval. Prepared Requests for Prompt Determination. Instructions to assistant.	1.80
09/21/2015	RTW	Reviewed Requests for Prompt Determination; signed returns for 2010 through 2014, inclusive.	0.10
11/03/2015	WBL	Receive and review Letter from I.R.S. regarding income tax returns for 2010, 2011, 2012, 2013 and 2014, accepting those returns; instructions to assistant.	0.10

Total Legal Services **$1,785.00**

Legal Services Summary

Whitaker, Roger T.	5.60 Hrs	$300.00/Hr	$1,680.00
Logan, William B.	0.30 Hrs	$350.00/Hr	$105.00
	5.90 Hrs		**$1,785.00**

Matter Total **$1,785.00**

Invoice Total **$1,785.00**

LUPER NEIDENTHAL & LOGAN
50 WEST BROAD STREET
SUITE 1200
COLUMBUS, OHIO 43215

Bill Number: 361765
File Number 017230 - 000007

For Professional Services - LPN
Legal Services re Michael B. Johnson, Sr.

Through February 23, 2017

07/14/2015	FML	review latest changes to AHC settlement agreement	0.20
07/14/2015	WBL	Work on AHC settlement papers; review of latest draft of settlement agreement; review and make changes on first draft of settlement motion and provide comments to Christian Donovan on changes which still need to be made; email message to Tim Robinson with copy of latest draft of settlement agreement; Email message from Fred Luper with comments on language in settlement motion; Email message from Tim; email message to Christian; Email message from Christian, all regarding the draft agreement and motion; Email message from Christian on escrow split matter, search for facts and provide to Christian for AHC motion.	1.10
07/14/2015	CDD	Revise Motion to Compromise Autumn Health Care Claim; Correspondence with Trustee regarding same; Review docket and file regarding escrow split details to incorporate into Motion; Correspondence with opposing counsel regarding settlement agreement changes.	1.30
07/17/2015	FML	6th interim fee application	1.00
07/22/2015	CDD	Draft final revisions to Motion to Compromise AHC Claim; Draft Motion and Order to approve sale and assignment of rights and claims of AHC.	1.80
07/24/2015	CDD	Review email from Tim Robinson and his proposed changes to Motion to Compromise; Draft additional revisions to Motion to Compromise; Correspondence with Trustee regarding same.	0.50
07/30/2015	CDD	Conference with Trustee to discuss final steps to settlement of AHC claim.	0.20
07/31/2015	CDD	Review and finalize settlement documents and related motions and orders, and email to opposing counsel for review; Conference with Trustee regarding orders; Revise proposed Orders for compromise and assignment of rights with Autumn Health Care; Email correspondence with Tim Robinson regarding same.	0.60

08/05/2015	CDD	Email and phone conference with Tim Robbins regarding settlement agreement.	0.20
08/10/2015	CDD	Conference with Trustee regarding settlement documents; send follow-up email to Tim Robinson regarding client's signature on settlement agreement; Review changes to settlement agreement from Tim Robinson and correspond with Trustee regarding revisions and suggestions; Follow-up correspondence with Tim Robinson regarding changes	0.70
08/10/2015	FML	memorandum to William B. Logan, Jr. in connection with 9019 motion for Autumn Health care status; update task	0.10
08/11/2015	CDD	Correspondence with Tim Robinson regarding settlement and revised motions; Review revisions and conference with trustee regarding same.	0.40
08/12/2015	CDD	Final work on Motion to Approve Compromise, Motion to Approve Sale and Assignment of AHC rights to bankruptcy estate, and final proposed orders; Conference with Trustee regarding final steps in settlement.	1.60
09/10/2015	CDD	Review orders entered by court; review settlement agreement with Autumn Health Care for timing of trustee's obligations; Review rules for appeals and analyze timing question; Email correspondence with Trustee regarding obligations moving forward and timing with respect to settlement with Autumn Health Care.	0.40
09/21/2015	CDD	Review email from trustee regarding settlement amount and timing; Review settlement agreement and confirm understanding with Trustee; Email to Justin Lodge regarding final settlement payment and timing; Review response and reply of Trustee.	0.70
09/25/2015	CDD	Review correspondence with Tim Robinson.	0.10
10/14/2015	CDD	Correspondence with Rick Stovall and Chapter 7 trustee regarding dismissal of adversary and withdrawal of probate claim; Review Settlement Agreement and Order; Prepare dismissal of adversary and withdrawal of probate claim.	1.40
10/16/2015	CDD	Follow-up email to trustee regarding dismissals; Email to Rick Stovall regarding dismissal entry and withdraw of probate claim.	0.20
10/21/2015	FML	review withdrawal of Probate claim and dismissal of adversary; memorandum to William B. Logan, Jr. and Christian Donovan in connection with suggested research and possible changes	0.30
10/21/2015	CDD	Review federal rules regarding dismissal and revise dismissal to conform to stipulation requirements and email to opposing counsel for approval.	0.50
10/21/2015	CDD	Review email and revised stipulation of dismissal from Rick Stovall; Correspondence with Trustee and Rick Stovall regarding same.	0.30
11/03/2015	CDD	Draft letter to Licking County Probate Court regarding withdrawal of claim; File stipulation of dismissal in Adversary.	0.40

11/04/2015	FML	conference with Gregory H. Melick iw settlement terms	0.30
11/05/2015	FML	calculate trustee's fees and report to Gregory H. Melick	0.30
11/06/2015	FML	review memorandum from Gall in connection with settlement terms; memorandum to Gregory H. Melick in connection with meeting to finalize calculations	0.30

Total Legal Services **$4,085.00**

Legal Services Summary

Donovan, Christian D.	11.30 Hrs	$250.00/Hr	$2,825.00
Frederick M. Luper	2.50 Hrs	$350.00/Hr	$875.00
Logan, William B.	1.10 Hrs	$350.00/Hr	$385.00
	14.90 Hrs		**$4,085.00**

Matter Total **$4,085.00**

Invoice Total **$4,085.00**

LUPER NEIDENTHAL & LOGAN
50 WEST BROAD STREET
SUITE 1200
COLUMBUS, OHIO 43215

Bill Number: 361766
File Number 017230 - 000011

For Professional Services - LPN
Legal Services Re: Claims Review and Processing

Through February 23, 2017

07/20/2015	WBL	Meeting with Fred Luper; check status and change reminder to follow up with Tim Robinson.	0.10
07/21/2015	WBL	Voice mail message to Tim Robinson regarding status of AHC agreement; telephone call from Tim to discuss status.	0.10
07/22/2015	WBL	Go over draft of AHC settlement motion; email message to Christian Donovan on method of sending that motion to Tim Robinson, and on need to draft a separate motion for the bankruptcy estate to receive the third party rights associated with the deal; review draft of new assignment motion and proposed order;	0.50
07/23/2015	WBL	Email message from Tim Robinson with proposed changes to AHC motion; quick review; email message to Christian Donovan for his review.	0.20
07/30/2015	WBL	Work on AHC motions and notices; meeting with Christian Donovan on finalizing the papers, signing and serving, and voice mail message to Tim Robinson from Christian and me; telephone call from Tim to discuss procedures for signing and serving; instructions to Christian;	1.80
07/31/2015	WBL	Email message from Christian Donovan on AHC settlement documents; read and sign agreement and discussions with Christian on provisions of orders and procedures; Email message from Tim Robinson; email message to Christian on how to proceed.	0.50
08/03/2015	KMR	Review of priority and administrative claims; follow up on BWC claims.	0.90
08/06/2015	KMR	Additional review of BWC secured and priority claims and review of lines; additional brief research relating to BWC Lien issues; prepare memo to file relating to BWC issues; Communications with W. Schonberg, Esq. relating to pending reclamation/priority claims; prepare stipulation relating to priority treatment of several Ohio Department of Taxation claims.	2.70
08/07/2015	KMR	Revise stipulation relating to Ohio Dept of Taxation Claims and memo re BWC claims.	0.40

08/10/2015	WBL	Discussion with Christian Donovan on status of settlement agreement; Email message from Christian; meeting with Christian to discuss his conversation with Tim Robinson, and new terms being added to settlement agreement; Email message from Christian; review new changes and respond.	0.30
08/10/2015	KMR	Follow up relating to claims issues.	0.40
08/12/2015	WBL	Review final proposed changes in motions and orders sent by Tim Robinson; discussion with Christian Donovan about final settlement agreement, and identifying the correct agreement to sign; review final agreement, compare to latest changes and sign agreement; note filing of two motions regarding AHC settlement.	0.60
08/17/2015	WBL	Discussion with Ken Richards on BWC secured claim.	0.10
08/17/2015	KMR	Revise memo relating to BWC claims.	0.40
08/18/2015	WBL	Analysis of BWC statutes on liens filed in County, which allegedly are liens on real estate, personal property and proceeds.	0.60
09/02/2015	WBL	Attention to file; change reminders for follow up on pending motions.	0.10
09/04/2015	WBL	Attention to files; check docket on pending application and two motions; email message to Fred Luper; instructions to assistant to prepare initial drafts of orders; discussion with Christian Donovan on orders, and give instructions to assistant on uploading orders on Wednesday.	0.30
09/08/2015	KMR	Attention to status of BWC and Ohio tax claims; Communications with opposing counsel.	0.50
09/10/2015	WBL	Receive and review the two AHC orders entered today; change reminders and notes for follow up on those orders; email message to Christian Donovan to confirm what has to be done.	0.20
09/18/2015	KMR	Communications with William B. Logan, Jr. relating to BWC claims and follow up relating to same.	0.40
09/18/2015	WBL	Work on BWC secured claims, concentrating on 16 and 19, and on various documents relating to those claims, review rules and statutes, and come up with issues and questions regarding the claims; email message to Ken Richards for his input into those issues.	0.90
09/21/2015	KMR	Communications with William B. Logan, Jr. relating to additional issues relating to Ohio BWC claims; Read and analyze claims and liens filed with County Recorder; research case law relating to failure to attach proof of lien to proof of claim; research case law relating to amendments to proofs of claim; research case law relating to Section 502 bases for claim objections.	3.40
09/22/2015	KMR	Additional research and analysis relating to Ohio BWC claims.	1.30
09/24/2015	WBL	Attention to files on claims issues; email message to Ken Richards on BWC claim; Email message from Ken on various	0.40

		issues and respond on how to address the issues.	
09/25/2015	WBL	Attention to files; check docket; instructions to assistant on preparation of check for Autumn Care Center LLC; email message to Tim Robinson; Email message from assistant for more information and respond; Email message from Tim Robinson; instructions to assistant; sign check and further instructions to assistant on delivery of check.	0.30
09/25/2015	KMR	Communications with William B. Logan, Jr. relating to Ohio BWC and other claims; Communications with Brian Gianangeli relating to BWC claims; Communications with opposing counsel relating to reclamation claims.	1.40
09/28/2015	KMR	Communications with Brian Gianangeli relating to Ohio BWC claims; research relating to estimated reserve portion of BWC claims and allowance of claim and attachment of pre-petition lien to estimated or post-petition portions of claim; Communications with W. Schonberg, Esq. relating to claims and administrative claims of Northside entities; Read and analyze Northside claims and application for payment of administrative claim.	3.20
09/29/2015	WBL	Discussion with Ken Richards on BWC claims issues; change reminders on various claims matters; note withdrawal of AHC Claim No. 66.	0.20
09/29/2015	KMR	Follow up on Ohio BWC and reclamation/administrative claim issues; Communications with opposing counsel.	0.40
09/30/2015	KMR	Additional research under Ohio and bankruptcy law relating to Ohio BWC proof of claim for claim reserves and treatment of such claims in bankruptcy.	2.10
10/02/2015	KMR	Telephone conference with W. Schonberg, Esq relating to Northside Pharmacy administrative claims; follow up research relating to same.	0.90
10/02/2015	KMR	Research case law and state law relating to Ohio BWC reserve claims.	0.90
10/05/2015	KMR	Additional research relating to Ohio BWC secured claims and Northside administrative claims.	0.60
10/12/2015	KMR	Review of Ohio BWC claim issues.	0.40
10/14/2015	KMR	Communications with opposing counsel relating to Ohio BWC claims issues.	0.20
10/19/2015	KMR	Communications with opposing counsel relating to Ohio BWC claims issues.	0.30
10/27/2015	KMR	Communications with opposing counsel relating to Ohio BWC claims and follow up relating to same.	0.40
10/28/2015	KMR	Communications with counsel for Northside claimants and with opposing counsel relating to Ohio BWC claims; follow up relating to same.	0.80
11/03/2015	WBL	Email message to Ken Richards on BWC claims issues.	0.10
11/03/2015	KMR	Communications with opposing counsel relating to Ohio BWC claims issues; Communications with William B. Logan, Jr. relating to same.	0.30

11/04/2015	WBL	Email message from Ken Richards on BWC claim and on Northside claim and respond; Email message from Ken with copy of Email message from Brian Gianangeli citing case law to support BWC's position on its claims and respond.	0.20
11/04/2015	KMR	Read and analyze communications from Ohio BWC counsel relating to review of BWC claims and Read and analyze updated claim information provided; research case law cited by Ohio BWC relating to treatment of claims.	2.40
11/05/2015	KMR	Research case law relating to Ohio BWC claims.	0.80
11/09/2015	KMR	Additional research relating to authorities cited by Ohio BWC in support of claims; Communications with William B. Logan, Jr. relating to same.	1.20
11/10/2015	KMR	Review updated calculations relating to Ohio BWC claims; Communications with William B. Logan, Jr.	0.60
11/11/2015	KMR	Follow up on BWC claim issues; Communications with opposing counsel relating to Northside administrative claim	0.80
11/13/2015	KMR	Research case law relating to status of post-petition BWC payments on pre-petition injury.	0.60
11/16/2015	KMR	Attention to Ohio BWC claims.	0.40
12/03/2015	WBL	Work on claims issues; voice mail message to Ken Richards on status of BWC and other claims.	0.10
12/04/2015	KMR	Read and analyze additional information relating to Ohio BWC claims; compute reserve reduction and amounts of post-petition payments; Communications with William B. Logan, Jr. relating to same.	1.20
12/04/2015	WBL	Email message from Ken Richards on BWC and Northside claims and consider alternatives.	0.10
12/08/2015	KMR	Attention to claims issues.	0.30
12/29/2015	WBL	Work on analysis of claims issues and review documents; discussion with assistant on things to do.	0.30
12/30/2015	WBL	Work on claims issues and meeting with assistant to go over how proposed distribution needs to be changed.	0.50
12/31/2015	WBL	Meeting with assistant to discuss problem with "duplicate" claims of I.R.S., claim no. 5, showing up in proposed distribution; search for information and send to assistant regarding satisfaction of that claim, in full; meeting with assistant on next step in the process.	0.30
01/06/2016	WBL	Review facts on Claim 67 issues with Northside/Care Equipment and discussion with Ken Richards on facts and approach.	0.30
01/07/2016	WBL	Go over facts of Northside claim; voice mail message to Brian Gianangeli.	0.10
01/11/2016	WBL	Telephone call from Brian Gianangeli and discuss problem with Northside claim, and the alternatives; changes notes and reminders for follow up.	0.20
01/12/2016	WBL	Telephone call from Brian Gianangeli regarding his clients' position on our conversation of yesterday on the disputed	0.10

		administrative claim (Northside).	
01/12/2016	KMR	Meeting with William B. Logan, Jr. relating to claims issues.	0.30
01/13/2016	KMR	Communications with counsel for Northside relating to administrative claim claim; prepare agreed order on Ohio BWC secured claims and follow up relating to same; draft motion to close case without abandoning certain assets.	1.90
01/14/2016	KMR	Revise proposed agreed order on Ohio BWC claims.	0.40
01/14/2016	KMR	Prepare motion and order to close case without abandonment of certain assets.	0.60
01/15/2016	KMR	Revise Ohio BWC agreed order and motion to close case without abandonment; Communications with William B. Logan, Jr. relating to same; Attention to remaining claim issues.	0.80
01/19/2016	KMR	Telephone conference with opposing counsel relating to Northside administrative claim.	0.20
01/19/2016	WBL	Two email messages from Ken Richards and review and modify motion and order to close without abandoning assets; and review OBWC claims stipulation, considering issues in that stipulation.	0.20
01/21/2016	KMR	Follow up relating to Ohio BWC and Northside claims.	0.30
01/22/2016	KMR	Additional research relating to Northside administrative claim.	0.40
01/22/2016	WBL	Think about issues with BWC claim and make notes for follow up on those potential issues.	0.10
01/25/2016	KMR	Follow up relating to Ohio BWC and Northside claims.	0.40
01/26/2016	KMR	Telephone conference with counsel for North Side relating to settlement of administrative claims; Read and analyze various filings, orders, and claims relating to same.	0.90
01/27/2016	WBL	Memo on matters to investigate in BWC claim.	0.10
01/28/2016	KMR	Meeting with William B. Logan, Jr. relating to Northside administrative claims	0.10
02/01/2016	KMR	Analysis of several Northside claims; Communications with opposing counsel.	0.40
02/02/2016	KMR	Revise motion and order to close case without abandonment.	0.40
02/08/2016	KMR	Communications with opposing counsel relating to Northside claims.	0.20
02/10/2016	KMR	Further analysis of Northside administrative claims; Communications with William B. Logan, Jr. relating to same.	0.40
02/15/2016	WBL	BWC claims: review of documents and records to consider issues and questions regarding these claims; voice mail message to Brian Gianangeli for additional information; telephone call from Brian to discuss information needed to continue to evaluate the BWC claims and liens.	0.40
02/17/2016	WBL	Email message from Brian Gianangeli and review attached	0.10

		information on BWC status of LPN over time; email message to Ken Richards.	
03/04/2016	KMR	Read and analyze administrative claims; prepare motion for authority to compromise Northside administrative claims; Communications with William B. Logan, Jr. relating to same.	1.10
03/08/2016	KMR	Revise motion for authority to compromise Northside claims.	0.30
03/09/2016	KMR	Meeting with William B. Logan, Jr. relating to matters to be resolved prior to closing; follow up relating to same.	1.20
03/10/2016	KMR	Closing issues.	0.40
03/16/2016	KMR	Revise Northside administrative claim compromise motion; closing issues.	0.80
03/17/2016	KMR	Fee application and closing issues.	1.10
03/23/2016	KMR	Revise Northside motion for authority to compromise; Communications with William B. Logan, Jr.	0.60
03/23/2016	WBL	Email message from Ken Richards on proposed settlement motion with Care Equipment; review motion and respond with issues to consider; Email message from Brian Gianangeli and respond, regarding BWC issues; Email message from Ken on Care Equipment settlement and respond.	0.30
03/24/2016	KMR	Revise Northside motion for authority to compromise; Communications with William B. Logan, Jr.	0.40
04/06/2016	KMR	Revise motion for authority to compromise Northside administrative claims; Communications with opposing counsel relating to same.	0.60
04/07/2016	KMR	Communications with opposing counsel relating to Northside administrative claims' revise motion for authority to compromise.	0.60
04/08/2016	KMR	Attention to claims issues relating to proposed final distribution.	0.80
04/11/2016	KMR	Communications with opposing counsel relating to motion for authority to compromise Northside administrative claims.	0.20
04/11/2016	KMR	Final report and closing issues.	0.70
04/12/2016	KMR	Communications with opposing counsel and with trustee relating to motion for authority to compromise Northside administrative claims' revise motion for authority to compromise; revise motion to close case without abandonment of assets; Communications with William B. Logan, Jr. relating to same prepare compromise order.	0.80
04/13/2016	KMR	Communications with trustee and with opposing counsel relating to Northside administrative claims; Attention to status of resolution of Ohio BWC claims.	0.40
04/14/2016	KMR	Follow up on Ohio BWC claims issues.	0.30
04/15/2016	KMR	Closing issues.	0.40
04/18/2016	KMR	Communications with opposing counsel relating to order on	0.30

		Northside administrative claims; revise order.	
04/21/2016	KMR	Revise motion for authority to compromise Northside administrative claims	0.20
04/25/2016	KMR	Revise motion to close case without abandonment.	0.20
04/27/2016	KMR	Revise agreed order relating to Ohio BWC claims and Attention to Northside administrative claims; Attention to status of priority claims.	0.90
05/05/2016	KMR	Revise motion to close without abandonment; Communications with William B. Logan, Jr. relating to same.	0.20
05/11/2016	KMR	Revise motion for authority to compromise Northside administrative claims and closing motions; revise orders relating to same; Communications with William B. Logan, Jr. relating to same.	0.80
05/16/2016	KMR	Attention to Ohio BWC claims issues.	0.30
05/17/2016	KMR	Attention to Ohio BWC issues.	0.30
05/23/2016	KMR	Communications with creditors relating to motion to close case without abandonment; follow up relating to same.	0.40
05/24/2016	KMR	Attention to closing issues.	0.20
06/02/2016	KMR	Communications with opposing counsel relating to status of Northside Health administrative claim and status of case closing.	0.30
06/03/2016	KMR	Revise order relating to compromise if Northside administrative claims and case closing.	0.20
06/06/2016	KMR	Attention to status of case closing motion and settlement of administrative claim and follow up relating to same.	0.40
06/08/2016	KMR	Attention to possible closing issues.	0.30
06/09/2016	KMR	Revise closing and administrative claim orders; Communications with counsel for Northside.	0.40
06/10/2016	KMR	Communications with creditor relating to status of case closing.	0.30
06/13/2016	KMR	Attention to closing issues.	0.20
07/27/2016	KMR	Attention to status of administrative claim and priority claims.	0.30
08/12/2016	KMR	Attention to case law relating to Ohio BWC issues.	0.40
09/30/2016	KMR	Attention to status of claims and of closing issues.	0.40
12/27/2016	KMR	Attention to resolution of priority tax claims and follow up relating to same.	0.40
12/28/2016	WBL	Email message from Brian Gianangeli regarding potential disputes on State of Ohio claims and respond on issues presented by the situation.	0.30
12/28/2016	KMR	Attention to status of priority claims and Communications with counsel for State of Ohio relating to same.	0.40
12/29/2016	KMR	Read and analyze priority tax claims; Prepare proposed	0.60

		agreed order resolving several claims filed by State of Ohio and follow up relating to same	
12/30/2016	KMR	Revise agreed order relating to State of Ohio priority claims; Communications with William B. Logan, Jr.	0.20
01/03/2017	KMR	Revise proposed agreed order relating to priority claims and review of claims.	0.40
01/04/2017	KMR	Revise agreed order on State of Ohio priority claims.	0.30
01/16/2017	KMR	Attention to status of priority claims and of possible agreed order.	0.40
01/17/2017	KMR	Attention to priority claims issues.	0.20
01/20/2017	WBL	Email message from Brian Gianangeli on Ohio claims and respond.	0.10
01/23/2017	KMR	Read and analyze communications from counsel for State of Ohio relating to treatment of priority tax claims; revise proposed agreed order.	0.40
02/10/2017	WBL	Make changes to proposed order on claims with the State of Ohio; email message to Ken Richards on that order and how to proceed.	0.20
02/13/2017	KMR	Attention to state of Ohio claims order and other closing issues.	0.40
02/15/2017	KMR	Revise agreed order relating to State of Ohio tax claims and Communications with opposing counsel relating to same.	0.30
02/16/2017	KMR	Several Communications with opposing counsel and with William B. Logan, Jr. relating to agreed order resolving State of Ohio tax claims; revise agreed order.	0.30
02/17/2017	KMR	Attention to case closing issues.	0.30
02/20/2017	KMR	Attention to fee application and closing issues.	1.00

Total Legal Services **$22,435.00**

Legal Services Summary

Richards, Kenneth M.	61.60 Hrs	$300.00/Hr	$18,480.00
Logan, William B.	11.30 Hrs	$350.00/Hr	$3,955.00
	72.90 Hrs		**$22,435.00**

Matter Total **$22,435.00**

Invoice Total **$22,435.00**

50 WEST BROAD STREET
SUITE 1200
COLUMBUS, OHIO 43215

Bill Number: 361767
File Number 017230 - 000019

For Professional Services - LPN
Legal Services Re: Savage, Beth {CPA, CFE and, GBQ Partners}

Through February 23, 2017

07/23/2015	WBL	Email message to Rebekah Smith on status of income tax return investigation.	0.10
07/31/2015	WBL	Email message to Rebekah Smith regarding income tax investigation.	0.10
08/13/2015	WBL	Email message from Rebekah Smith; email message to Roger Whitaker on income tax return matters; Email message from Roger and respond; change reminders on follow up.	0.10

Total Legal Services **$105.00**

Legal Services Summary

Logan, William B.	0.30 Hrs	$350.00/Hr	$105.00
	0.30 Hrs		**$105.00**

Matter Total **$105.00**

Invoice Total **$105.00**

Label Matrix for local noticing
0648-2
Case 2:09-bk-64850
Southern District of Ohio
Columbus
Mon Mar 6 08:25:54 EST 2017

AICCO Inc
101 Hudson St 34th Flr
Jersey City, NJ 07302-3905

Care Equipment, Inc
c/o Benesch Friedlander Coplan & Aronoff
200 Public Square, Suite 2300
Cleveland, OH 44114-2309

Internal Revenue Service
United States Attorney's Office
303 Marconi Blvd., Ste. 200
Columbus, OH 43215-2326

LPN Healthcare Facility Inc.
c/o Michael B Johnson Sr
425 Senior Dr E
Newark, OH 43055-7920

(p)OHIO BUREAU OF WORKERS COMPENSATION
LAW SECTION BANKRUPTCY UNIT
P O BOX 15567
COLUMBUS OH 43215-0567

Ohio Department of Taxation
PO Box 530
Columbus, OH 43216-0530

Recovery Management Systems Corporation
25 SE 2nd Avenue, Suite 1120
Miami, Fl 33131-1605

Si Digman LLC
125 N Fifth St
Newark, OH 43055-5016

TheraTrust, Inc.
156 West Church Street
Newark, Oh 43055-4946

US Department of Health & Human Services
150 S. Independence Mall West, Suite 216
Philadelphia, PA 19106-3403

A. Terrance Treneff, Esq.
Morrow Gordon & Byrd Ltd.
PO Box 4190
Newark, OH 43058-4190

AICCO Inc
Imperial AI Credit Companies Inc
101 Hudson St 34th Floor
Jersey City, NJ 07302-3905

Alliance Rehab
1520 Kensington Rd.
Oak Brook, IL 60523-2140

Alliance Rehab - SRA
Greenberg Traurig LLP
77 W Wacker Dr Ste 3100
Chicago IL 60601-4904

Alliance Rehab-SRA
Nancy Peterman/
Greenberg Traurig LLP
77 W Wacker Dr Ste 3100
Chicago IL 60601-4904

Amanda Hanlon
5795 Chestnut Hills Road
Newark, OH 43055-9632

Amateur Sports Promotion
PO Box 712
Quincy, IL 62306-0712

American Electric Power
PO Box 24002
Canton, OH 44701-4002

American Express
B0001
Los Angeles, CA 90096-0001

American Express Bank FSB
c/o Becket and Lee LLP
POB 3001
Malvern PA 19355-0701

American Health Care Supply
PO Box 94150
Palatine, IL 60094-4150

Asst US Trustee (Col)
Office of the US Trustee
170 North High Street
Suite 200
Columbus, OH 43215-2417

Assurant Health
9075 Centre Pointe Drive
West Chester, OH 45069-4890

Autumn Care Center LLC
c/o Tim J. Robinson
Dinsmore & Shohl LLP
191 W. Nationwide Blvd., Suite 300
Columbus, OH 43215-2569

Avalon Foodservice
PO Box 536
Canal Fulton, OH 44614-0536

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Assistant US Attorney
303 Marconi Blvd.
Suite 200
Columbus, OH 43215-2326

Big O Refuse
229 Dayton Rd.
Newark, OH 43055-8879

Big O Refuse
P.O. Box 742506
Cincinnati, OH 45274-2506

Bruce A. Tedesco & Co., Inc.
3189 Princeton Road, Suite 270
Indian Springs, OH 45011-5338

Care Equip, LLC dba Northside Pharm. Nursing
Kari B Conigllo Esq
200 Public Square Suite 2300
Cleveland OH 44114-2309

Carmen's Distribution Systems
4585 Poth Rd.
Columbus, OH 43213-1327

Centers for Medicare & Medicaid Services (CM
Charlotte G. Foster
150 S. Independence Mall West, Suite 216
Philadelphia, PA 19106-3403

Central Ohio Geriatrics
PO Box 378
Granville, OH 43023-0378

Charles Murrey
1154 Villa Circle
Newark, OH 43056-1392

Christy Turner
1026 Ridgelawn Ave.
Newark, OH 43055-2642

Courtesy Ambulance Inc.
59 South Terrace Ave.
Newark, OH 43055-1355

Dave's Electric
1092 East Main Street
Newark, OH 43055-8867

Deborah Bush
598 Ridgefield
Newark, OH 43055-3708

Department Of The Treasury-IRS
Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

EcoLab
Attn: Jackie McAfee
Dist. Finance
EcoLab Center
St. Paul, MN 55102

EcoLab Food Safety
24198 Network Place
Chicago, IL 60673-1241

EcoLab Inc.
PO Box 905327
Charlotte, NC 28290-5327

Ecolab Inc
655 Lone Oak Dr Bldg A-1
Eagan MN 55121-1649

Ein Clark
160 A Partridge Court
Heath, OH 43056-1360

Enformix
222 South 1st St.
Rogers, AR 72756-4509

General Electric Capital Corp
1010 Thomas Edison Blvd SW
Cedar Rapids IA 52404-8247

General Electric Capital Corporation
3135 Easton Turnpike
Fairfield, CT 06828-0001

Gentry Fire Protection
3540 Parkway Lane
Hilliard, OH 43026-1215

Grainger
Dept. 872331798
Palatine, IL 60038-0001

Gutridge Plumbing
88 South 2nd St.
Newark, OH 43055-5490

HD Facilities Maintenance
P.O. Box 509058
San Diego, CA 92150-9058

HD Supply
PO Box 509058
San Diego, CA 92150-9058

HP Products
4220 Saguaro Trail
Indianapolis, IN 46268-2550

HP Products
PO Box 68310
Indianapolis, IN 46268-0310

Hazel Smith
875 Jones Avenue
Newark, OH 43055-6731

Heidi Johnson
725 Troon Crossing Circle
Zanesville, OH 43701-9500

Houston Plumbing & Heating Inc.
724 Montgomery Rd. NE
Newark, OH 43055-8902

ICP Inc.
1815 West County Road 54
Tiffin, OH 44883-7723

ICP, Inc
James R. Gucker Esq.
31 South Washington Street
Tiffin, OH 44883-2347

ICP, Inc.
James R. Gucker, Attorney At Law
31 S. Washington Street
PO Box 340
Tiffin, OH 44883-0340

IVANS
PO Box 850001
Orlando, FL 32885-0033

(p)INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 7346
PHILADELPHIA PA 19101-7346

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140 South Fourth Street
Newark, OH 43055-5316

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Senior Assistant Attorney General
Collections Enforcement
150 East Gay St. 21st Floor
Columbus, OH 43215-3191

Judith Davidson
1000 JoAnn Drive Apt. 3A
Utica, OH 43080-9468

Kenneth Eagle
1867-1 Stanhope Drive
Newark, OH 43055-3334

Kevin J. Reis Esq.
Ohio Attorney General's Office
Workers Compensation
150 East Gay St. 22nd Floor
Columbus, OH 43215-3167

Kilbourne Medical Laboratory
665 Ohio Pike
Cincinnati, OH 45245-2117

LPN Healthcare Facility
c/o De Lage Landen Financial Services IN
1111 Old Eagle School Road
Wayne PA 19087-1453

Land & Wheels
C/O Darlene Cohen
7811 North 86th Street
Milwaukee, WI 53224-3431

Linda Smith
3272 Hebron Rd., Lot 7
Hebron, OH 43025-9663

Local Insight Yellow Pages
100 Executive Parkway
Hudson, OH 44236-1630

Luikart Heating & Plumbing
358 Wilson Street
Newark, OH 43055-4079

Marie Moore
43 South Williams Street
Newark, OH 43055-3924

Max C. Sutton, Esq.
The Sutton Law Firm
3 North 3rd Street
Newark, OH 43055-5506

MedCorp EMS South LLC
c/o Jay Lowenstein
Med Corp Inc
745 Medcorp Dr
Toledo OH 43608-1376

MedCorp. EMS South LLC
PO Box 76612
Cleveland, OH 44101-6500

MedCorp. Education & Training Center
2555 Arlington Ave.
Toledo, OH 43614-2673

MedaSTAT
1920 Stanely Gault Parkway
Louisville, KY 40223-4209

MediMizer
72 Commerce Drive
Batesville, IN 47006-6700

Medline Industries Inc
Attn: Anne Kisha
One Medine Place
Mundelein IL 60060-4486

Megan Powell
431 Eddy St.
Newark, OH 43055-5156

Michael B. Johnson Sr.
151 Price Road
Newark, OH 43055-3317

Michael Johnson
c/o Richard K. Stovall
17 S. High Street, Suite 1220
Columbus, OH 43215-3441

Michelle Ghiloni
P.O. Box 231
Newark, OH 43058-0231

Mobile X USA
920 Ridgebrook Road
Sparks Glencoe, MD 21152-9390

NAC
1148 Walnut Street
P.O. Box 250
Coshocton, OH 43812-0250

NCS Healthcare of Ohio
1600 RiverCenter II
100 EAst RiverCenter Blvd.
Covington KY 41011-1540

Nicole Bell
9931 Catt Road NE
Newark, OH 43055-9743

Northside Home Infusion
21 Mayesville Ave.
Zanesville, OH 43701-6110

Northside Pharmacy
19 Mayesville Ave.
Zanesville, OH 43701-6110

OFSI
13824 Collections Center Dr.
Chicago, IL 60693-0001

OSU Physicians Inc.
700 Ackerman Road
2nd Floor
Columbus, Ohio 43202-1559

Oce Imagistics
PO Box 856193
Louisville, KY 40285-6193

Ohio Department of Aging
LTC Ombudsman Program
50 West Broad Street
Columbus, OH 43215-3301

Ohio Department of Commerce
Fire Inspection Department
c/o Amy K. Kaufman
150 E. Gay Street, 21st Floor
Columbus, OH 43215-3191

Ohio Department of Job and Family Serv.
Litigation Unit
PO Box 182404
Columbus OH 43218-2404

Ohio Department of Job and Family Svcs
The Law Office of Charles Mifsud LLC
326 S High St Annex Suite 201
Columbus OH 43215-4522

Ohio Department of Taxation
Attn Bankruptcy Division
PO Box 530
Columbus, OH 43216-0530

Ohio Department of Taxation
Bankruptcy Division
P.O. Box 530
Columbus, OH 43216-0530

Ohio Health Consortium
620 Country Club Drive
Newark, OH 43055-1667

Paisley's Rental Inc.
68 Union Street
Newark, OH 43055-3951

Patricia Thompson
27 Wing St.
Newark, OH 43055-6635

Peoples Bank National Association
117 West Wheeling Street
Lancaster, OH 43130-3708

Peoples Bank, National Association
138 Putnam Street
Marietta, Ohio 45750-2923

Pitney Bowed Credit Corporation
PO Box 856042
Louisville, KY 40285-6042

Pitney Bowes Inc
27 Waterview Drive
Shelton, CT 06484-4361

Professionals PRN, LLC dba Northside Home In
Attn: Rod Strickrath, RPh Director
21 Maysville Avenue
Zanesville, Ohio 43701
(43701-6110

Professionals PRN, LLC dba Northside Oxygen
Attn: Rod Strickrath, RPh Director
702 Wabash Avenue
Zanesville, Ohio 43701
(43701-1985

Protection One
PO Box 5714
Carol Stream, IL 60197-5714

Protection One
c/o Creditors Bankruptcy Service
P.O. Box 740933
Dallas, TX 75374-0933

Prumus Humphrey
4131 Dry Creek
Newark, OH 43055-9515

Quench
4812 Peter Place
Cincinnati OH 45246-1037

Quench USA
PO Box 644006
Cincinnati, OH 45264-4006

Recovery Management Systems Corporation
25 S.E. 2nd Avenue, Suite 1120
Miami, FL 33131-1605

Recovery Management Systems Corporation
For GE Money Bank
dba WALMART BRC
25 SE 2nd Ave Ste 1120
Miami FL 33131-1605

Rehab Right
PO Box 373
Gambier, OH 43022-0373

Rosemarie Simpson
201 Jefferson St.
Newark, OH 43055-4087

Sara Johnson
151 Price Road
Newark, OH 43055-3317

Sara Johnson
P.O. Box 17
Newark, OH 43058-0017

Sarah Shaw
90 Merry Lane SE
Newark, OH 43056-9369

Securities Exchange
175 W Jackson Blvd #900
Chicago IL 60604-2908

Sharon Abele
10364 Stickle Road NE
St. Louisville, OH 43071-9681

Spooner
28605 Ranney
Westlake, OH 44145-1163

State Industrial Products
PO Box 74189
Cleveland, OH 44194-0268

Stericycle Inc.
PO Box 9001588
Louisville, KY 40290-1588

Susanne Swartz
7678 Berger Hollow Road
St. Louisville, OH 43071-9612

Swift Maintenance Products
PO Box 451155
Fort Lauderdale, FL 33345-1155

Thera Trust Inc.
c/o Miles Fries Esq.
320 Main St.
PO Box 190
Zanesville OH 43702-0190

Tim Wimer
207 Overlin Dr.
Heath, Ohio 43056

Time Warner Cable Media Sales
13195 Collections Center Drive
Chicago, IL 60693-0131

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Hilliard, OH 43026-2490

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Columbus OH 43215-2326

WalMart Business
PO Box 530932
Department 87
Atlanta, GA 30353-0932

Windstream
P.O. Box 9001908
Louisville, KY 40290-1908

c/o Nancy A. Peterman, Esq.
Greenberg Traurig, LLP
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Chicago, IL 60601-4904

Beth A Savage
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230 West St.
Suite 700
Columbus, OH 43215-2663

Beverley Laubert
State Long-Term Care Ombudsman for Ohio
Ohio Dept of Aging
50 W Broad St
9th Floor
Columbus, OH 43215-3301

David M Whittaker
100 South Third Street
Columbus, OH 43215-4214

John Ghiloni
1821 Calash Court
Newark, Oh 43055-3370

Laura M Zaremski
100 S. Third Street
Columbus, OH 43215-4214

Nicole A. Bell
9931 Catt Road NE
Newark, OH 43055-9743

William B Logan
50 West Broad Street
Suite 1200
Columbus, OH 43215-5907

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Ohio Bureau of Workers’ Compensation
PO Box 15567
Columbus, OH 43215-0567

Internal Revenue Service
Insolvencies
PO Box 21126
Philadelphia, PA 19114

(d)Ohio Bureau of Workers Compensation
Attn Law Section Bankruptcy Unit
P.O. Box 15567
Columbus, OH 43215

(d)Ohio Bureau of Workers Compensation
Attn. Director of Legal Operations
30 West Spring Street
L-26
Columbus, OH 43215-2216

(d)Ohio Bureau of Workers' Compensation
PO Box 15567
Columbus,Ohio 43215-0567

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Alliance Rehab LLC

(u)Autumn Care Center LLC

(u)Autumn Health Care, LLC

(u)Bricker & Eckler LLP

(u)Care Equipment, Inc

(u)NCS Healthcare

(u)Newark Home and Health Partners, LLC

(u)Ohio Department of Job & Family Services

(u)Peoples Bank, National Association

(u)Vinton County National Bank

(du)Ohio Department of Job and Family Service

(d)Si Digman, L.L.C.
125 N. Fifth St.
Newark, OH 43055-5016

(d)TheraTrust Inc.
156 West Church Street
Newark, OH 43055-4946

(d)Windstream
PO Box 9001908
Louisville, KY 40290-1908

(u)Michael B. Johnson

End of Label Matrix
Mailable recipients 143
Bypassed recipients 15
Total 158